



Trustees' Financial Summary

FY2015-16

Submit ID: 0194-53006128

10 Daniels County

0194 Scobey K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Colleen Drury **Phone #:** (406) 487-2202

(Signature)

(Date)

Chair, Board of Trustees: Lane Drury

(Signature)

(Date)

County Superintendant Joan Bjarko

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Title I, Part A, Accountability	FEDERAL	1001943111	84.348A
003	IDEA Part B (Trans from Coop)	FEDERAL	N/A	84.027A
004	Vo Ed Carl Perkins Basic Grant	FEDERAL	1001948107136	84.048A
005	Title IV Safe and Drug-Free Schools	FEDERAL	1001941611	84.186A
006	Vo Ed Family & Consumer Science	STATE	N/A	State
007	Vo Ed Tech Ed/Industrial Arts	STATE	N/A	State
008	IDEA Preschool (Trans from Coop)	FEDERAL	N/A	84.173A
009	Ruby Hanson Bequest	LOCAL		
010	Vo Ed Business/Marketing	STATE	N/A	State
012	Insurance Reimbursement	LOCAL		
013	Miscellaneous - ITV Classes	LOCAL		
014	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1001941412	84.367
015	Title II, Part D, Ed Technology	FEDERAL	N/A	84.318
016	Rural Education Achievement Program	FEDERAL		unknown
017	Jobs for Montana Graduates	STATE	N/A	State
018	VoEd Pre ETS	STATE		81.126A
025	Flaxville Annexation	LOCAL		
026	Tutor Program	LOCAL		
028	State OTO Energy Cost Relief and Transportation	STATE	N/A	State
030	One time Only Kindergarten	FEDERAL		
031	K-12 Education Data Systems	FEDERAL		
032	Peerless Annexation	LOCAL		
037	Health Insurance	LOCAL	N/A	
038	ACT Plus Writing	STATE		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	303,837.92	94,396.10	16,676.47	3,913.37
02	Taxes Receivable - Real and Personal (120-149)	17,523.06	1,823.57	1,603.63	
03	Taxes Receivable - Protested (150-159)			298.41	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	321,360.98	96,219.67	18,578.51	3,913.37
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	19,792.30	2,065.52		338.50
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	19,792.30	2,065.52		338.50
DEFERRED INFLOWS					
36	Deferred Inflows (680)	17,523.06	1,823.57	1,902.04	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	30,924.73			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	253,120.89	92,330.58	16,676.47	3,574.87
52	TOTAL FUND BALANCE/EQUITY	284,045.62	92,330.58	16,676.47	3,574.87
53	TOTAL LIABILITIES AND FUND BALANCE	321,360.98	96,219.67	18,578.51	3,913.37

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		78,228.60	494,096.57	8,285.38
02	Taxes Receivable - Real and Personal (120-149)				185.83
03	Taxes Receivable - Protested (150-159)				47.72
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		78,228.60	494,096.57	8,518.93
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)			110.23	
35	TOTAL LIABILITIES			110.23	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				233.55
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			775.82	
48	Fund Balance for Budget		78,228.60	493,210.52	8,285.38
52	TOTAL FUND BALANCE/EQUITY		78,228.60	493,986.34	8,285.38
53	TOTAL LIABILITIES AND FUND BALANCE		78,228.60	494,096.57	8,518.93

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		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,929.33			23,300.91
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,929.33			23,300.91
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	7,929.33			23,300.91
52	TOTAL FUND BALANCE/EQUITY	7,929.33			23,300.91
53	TOTAL LIABILITIES AND FUND BALANCE	7,929.33			23,300.91

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	45,737.94	10,854.49		5,535.81
02	Taxes Receivable - Real and Personal (120-149)	654.99			5,858.81
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	46,392.93	10,854.49		11,394.62
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	179.88			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	179.88			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	654.99			5,858.81
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	20.95			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	45,537.11	10,854.49		5,535.81
52	TOTAL FUND BALANCE/EQUITY	45,558.06	10,854.49		5,535.81
53	TOTAL LIABILITIES AND FUND BALANCE	46,392.93	10,854.49		11,394.62

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	54.95			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	54.95			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	54.95			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	54.95			
53	TOTAL LIABILITIES AND FUND BALANCE	54.95			

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,655.74		54,618.46	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	33,655.74		54,618.46	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	33,655.74		54,618.46	
52	TOTAL FUND BALANCE/EQUITY	33,655.74		54,618.46	
53	TOTAL LIABILITIES AND FUND BALANCE	33,655.74		54,618.46	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	62,623.48	51,159.33		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	62,623.48	51,159.33		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	10,489.69			
24	Warrants Payable (620)	12,518.93	51,159.33		
25	Other Current Liabilities (621-679)	39,614.86			
35	TOTAL LIABILITIES	62,623.48	51,159.33		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	62,623.48	51,159.33		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	611,874.34	679,113.76
1112	District Levy - Personal Property	17,450.48	14,394.61
1113	District Levy - Heavy Motor Vehicles	1,078.85	857.68
1114	District Levy - Pers Prop/Mobile Homes	1,115.16	2,220.07
1190	Penalties and Interest on Taxes	1,207.89	1,059.99
1510	Interest Earnings	2,033.50	1,537.53
3110	Direct State Aid	972,199.97	965,757.76
3111	Quality Educator	80,278.38	82,494.50
3112	At Risk Student	3,761.48	3,384.38
3113	Indian Education For All	5,752.80	5,929.92
3114	American Indian Achievement Gap	2,800.00	2,665.00
3115	State Spec Ed Allowable Cost Pymt to Districts	59,633.18	46,437.77
3116	Data For Achievement	4,230.00	5,680.00
3118	Natural Resource Development	6,928.06	10,842.17
3120	State Guaranteed Tax Base Aid	152,790.76	128,317.07
3444	State School Block Grant	396,550.21	396,550.21
3445	State Combined Fund School Block Grant	60,173.30	60,173.30
3446	SB96 Block Grant Reimbursement	20,780.79	0.00
3447	SB96 Combined Block Grant Reimbursement	10,013.09	0.00
6100	Material Prior Period Revenue Adjustments	4,690.80	3,383.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,415,343.04	2,410,798.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	798,371.99	842,609.40	
			2XX Personal Services - Employee Benefits	118,015.59	110,787.98	
			3XX Purchased Professional and Technical Services	6,742.58	11,611.11	
			4XX Purchased Property Services	2,654.00	3,194.36	
			5XX Other Purchased Services	1,196.61	1,404.39	
			6XX Supplies and Materials	90,813.47	139,060.86	
			810 Dues and Fees	18.26	680.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	51,796.69	56,582.93	
			2XX Personal Services - Employee Benefits	9,418.04	9,931.09	
			3XX Purchased Professional and Technical Services	251.75	76.00	
			5XX Other Purchased Services	699.51	750.69	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	1,184.97	3,289.51
			810 Dues and Fees	1,292.00	1,040.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	41,019.22	44,189.57
			2XX Personal Services - Employee Benefits	215.07	1,756.61
			5XX Other Purchased Services	362.40	292.21
			6XX Supplies and Materials	14,631.16	7,458.54
			810 Dues and Fees	424.00	1,519.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	85,762.97	97,314.81
			2XX Personal Services - Employee Benefits	26,668.76	26,623.72
			3XX Purchased Professional and Technical Services	22,079.12	20,369.87
			5XX Other Purchased Services	34,628.83	33,331.81
			6XX Supplies and Materials	2,458.07	1,794.62
			810 Dues and Fees	6,782.00	14,135.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	87,338.72	88,732.07
			2XX Personal Services - Employee Benefits	9,235.85	18,669.49
			3XX Purchased Professional and Technical Services	2,500.00	2,500.00
			5XX Other Purchased Services	2,532.40	1,942.73
			6XX Supplies and Materials	4,084.62	4,123.53
			810 Dues and Fees	270.00	1,945.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	26,758.63	24,547.05
			2XX Personal Services - Employee Benefits	6,812.34	7,575.07
			3XX Purchased Professional and Technical Services	16,738.42	5,998.00
			5XX Other Purchased Services	597.58	614.75
			810 Dues and Fees	0.00	421.35
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	126,718.96	107,332.61
			2XX Personal Services - Employee Benefits	33,858.86	31,289.37
			3XX Purchased Professional and Technical Services	425.00	0.00
			4XX Purchased Property Services	100,067.15	113,321.60
			6XX Supplies and Materials	34,444.18	42,324.29
			7XX Property and Equipment Acquisition	60.00	12,325.00
			810 Dues and Fees	627.96	795.55
		27XX Student Transportation Services			
			6XX Supplies and Materials	2,386.38	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	130,759.64	445.39

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0194 Scobey K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries	51,394.99	55,374.45	
			2XX Personal Services - Employee Benefits	9,186.15	9,700.30	
			5XX Other Purchased Services	458.04	0.00	
			6XX Supplies and Materials	1,072.63	2,834.42	
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	61,221.16	69,978.84	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	132,424.68	137,700.89	
			2XX Personal Services - Employee Benefits	24,237.38	25,257.58	
			4XX Purchased Property Services	1,980.43	1,392.52	
			6XX Supplies and Materials	8,859.69	13,265.28	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	2,872.50	3,433.50	
			2XX Personal Services - Employee Benefits	166.60	181.72	
			6XX Supplies and Materials	702.75	0.00	
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	23,135.28	18,658.00	
			2XX Personal Services - Employee Benefits	895.47	118.40	
			5XX Other Purchased Services	11,018.28	12,669.98	
			6XX Supplies and Materials	574.61	5,334.50	
			810 Dues and Fees	3,285.00	2,574.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	10,794.00	14,651.83	
			2XX Personal Services - Employee Benefits	478.64	550.92	
			6XX Supplies and Materials	6,857.02	0.00	
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	47,940.12	51,305.97	
			2XX Personal Services - Employee Benefits	283.51	235.88	
			4XX Purchased Property Services	264.16	0.00	
			5XX Other Purchased Services	6,908.78	8,369.21	
			6XX Supplies and Materials	9,577.13	8,412.49	
			810 Dues and Fees	2,770.00	2,900.00	
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	56,682.73	64,814.01	
			2XX Personal Services - Employee Benefits	12,181.99	12,436.06	
			5XX Other Purchased Services	496.39	771.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01			
PRC	Program	Function	Object	2015 Value	2016 Value			
	999	Undistributed						
		61XX	Operating Transfers to Other Funds					
			910	Operating Transfers to Other Funds				
				1,000.00	0.00			
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,393,423.86	2,417,628.68			

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					307,013.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,410,798.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,417,628.68	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	30,924.73	Less Last Year	47,062.49	(4b)	-16,137.76	
					-16,137.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					284,045.62	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	165,485.45	69,937.51
	1112 District Levy - Personal Property	4,477.58	1,850.82
	1113 District Levy - Heavy Motor Vehicles	293.06	86.73
	1114 District Levy - Pers Prop/Mobile Homes	280.77	426.96
	1190 Penalties and Interest on Taxes	273.77	209.38
	1510 Interest Earnings	230.85	525.54
	2220 County On-Schedule Trans Reimb	93,836.65	99,189.87
	3210 State On-Schedule Trans Reimb	88,281.36	92,131.20
	3444 State School Block Grant	13,227.78	13,227.78
	3446 SB96 Block Grant Reimbursement	4,700.09	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	206.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		371,087.36	277,792.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		16,801.75	20,242.31
		2XX Personal Services - Employee Benefits		4,870.26	5,059.53
	25XX Support Services - Business				
		1XX Personal Services - Salaries		7,638.01	7,014.55
		2XX Personal Services - Employee Benefits		1,874.57	2,369.28
	26XX Operation and Maintenance of Plant Services				
		810 Dues and Fees		0.00	208.00
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		123,596.46	122,288.16
		2XX Personal Services - Employee Benefits		32,148.74	32,105.78
		3XX Purchased Professional and Technical Services		452.50	586.85
		4XX Purchased Property Services		59,186.53	55,353.41
		5XX Other Purchased Services		9,281.33	10,847.46
		6XX Supplies and Materials		44,868.15	30,322.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				300,718.30	286,397.69



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					119,498.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					277,792.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					286,397.69	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	18,563.12	(4b)	-18,563.12	
					-18,563.12	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					92,330.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	34,339.43	64,981.67
	1112 District Levy - Personal Property	888.64	1,291.78
	1113 District Levy - Heavy Motor Vehicles	60.59	82.50
	1114 District Levy - Pers Prop/Mobile Homes	60.53	164.89
	1190 Penalties and Interest on Taxes	64.82	76.11
	1510 Interest Earnings	178.16	124.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>35,592.17</u>	<u>66,721.50</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		93,900.00	84,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>93,900.00</u>	<u>84,500.00</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	34,454.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,721.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	84,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,676.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.16	0.36
	1621 Lunch Sales	60,318.60	65,204.95
	4550 Federal Child Nutrition	27,857.54	35,449.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		88,180.30	100,654.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	20,397.35	15,244.88
			2XX Personal Services - Employee Benefits	1,175.15	237.45
			4XX Purchased Property Services	769.20	3,681.14
			5XX Other Purchased Services	775.68	0.00
			6XX Supplies and Materials	65,323.05	77,611.15
			810 Dues and Fees	1,287.30	387.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				89,727.73	97,162.12

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						82.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,654.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						97,162.12 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,574.87 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	324.92	309.44
	2240 County Retirement Distribution	276,289.01	289,753.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		276,613.93	290,063.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		128,788.89	133,682.28
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		7,705.62	8,606.43
	222X Educational Media Services				
		2XX Personal Services - Employee Benefits		6,739.44	7,184.58
	23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		13,300.81	11,528.43
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		13,996.72	14,180.71
	25XX Support Services - Business				
		2XX Personal Services - Employee Benefits		5,570.21	5,248.29
	26XX Operation and Maintenance of Plant Services				
		2XX Personal Services - Employee Benefits		17,971.59	15,219.48
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		17,733.21	17,439.43
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		8,414.78	9,065.92
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920 Resources Transferred to Other School Districts or Cooperatives		15,230.98	16,242.07
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		21,462.96	8,727.10
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		0.00	5,806.82
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		0.00	7,725.97



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	3,763.05	6,713.31	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	289.53	337.12	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,722.46	2,973.47	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,129.79	1,404.45	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,509.70	6,245.98	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	11,051.97	10,771.31	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				282,381.71	289,103.15	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					77,268.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					290,063.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					289,103.15	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					78,228.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
001 Title I, Part A, Accountability		
	4200 Title I, Part A, Improving Basic Programs	44,044.00
003 IDEA Part B (Trans from Coop)		
	5700 Resources Transferred from Other School Districts or Cooperatives	67,066.00
004 Vo Ed Carl Perkins Basic Grant		
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,618.00
006 Vo Ed Family & Consumer Science		
	3900 State Career & Technical Ed Entitlement	1,265.00
007 Vo Ed Tech Ed/Industrial Arts		
	3900 State Career & Technical Ed Entitlement	1,837.00
008 IDEA Preschool (Trans from Coop)		
	5700 Resources Transferred from Other School Districts or Cooperatives	2,497.00
009 Ruby Hanson Bequest		
	3290 State - Other State Grants	426.29
010 Vo Ed Business/Marketing		
	3900 State Career & Technical Ed Entitlement	2,374.00
013 Miscellaneous - ITV Classes		
	3290 State - Other State Grants	13,941.66
016 Rural Education Achievement Program		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,246.00
017 Jobs for Montana Graduates		
	3290 State - Other State Grants	3,000.00
018 VoEd Pre ETS		
	4740 Pre-Employment Transition Services (DPHHS)	20,000.00
025 Flaxville Annexation		
	1510 Interest Earnings	2,172.68
030 One time Only Kindergarten		
	6100 Material Prior Period Revenue Adjustments	0.16
032 Peerless Annexation		
	3290 State - Other State Grants	577.90
037 Health Insurance		
	1900 Other Revenue from Local Sources	432.00
038 ACT Plus Writing		
	4710 GEAR UP	200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		176,697.69



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
001	Title I, Part A, Accountability				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		37,291.00
		2XX	Personal Services - Employee Benefits		6,753.00
			001 Subtotal		44,044.00
003	IDEA Part B (Trans from Coop)				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
		1XX	Personal Services - Salaries		50,724.15
		2XX	Personal Services - Employee Benefits		16,341.85
			003 Subtotal		67,066.00
004	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
		6XX	Supplies and Materials		2,618.00
			004 Subtotal		2,618.00
006	Vo Ed Family & Consumer Science				
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		5XX	Other Purchased Services		720.00
		6XX	Supplies and Materials		149.95
			006 Subtotal		869.95
007	Vo Ed Tech Ed/Industrial Arts				
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
		6XX	Supplies and Materials		3,319.00
			007 Subtotal		3,319.00
008	IDEA Preschool (Trans from Coop)				
	457 IDEA Preschool				
	1XXX Instruction				
		1XX	Personal Services - Salaries		2,137.50
		2XX	Personal Services - Employee Benefits		359.50
			008 Subtotal		2,497.00
009	Ruby Hanson Bequest				
	329 State Miscellaneous Grants				
	1XXX Instruction				
		6XX	Supplies and Materials		539.49
			009 Subtotal		539.49



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
010	Vo Ed Business/Marketing				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		4,100.85
			010 Subtotal		4,100.85
013	Miscellaneous - ITV Classes				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		11,938.89
			2XX Personal Services - Employee Benefits		2,002.77
			013 Subtotal		13,941.66
016	Rural Education Achievement Program				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		521.15
			7XX Property and Equipment Acquisition		13,724.85
			016 Subtotal		14,246.00
017	Jobs for Montana Graduates				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		1,395.74
			6XX Supplies and Materials		435.84
			017 Subtotal		1,831.58
018	VoEd Pre ETS				
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			6XX Supplies and Materials		5,922.40
			018 Subtotal		5,922.40
032	Peerless Annexation				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			8XX Other Expenditures		700.00
			032 Subtotal		700.00
037	Health Insurance				
	329	State Miscellaneous Grants			
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits		864.00
			037 Subtotal		864.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
038	ACT Plus Writing				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		143.00
			038 Subtotal		143.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					162,702.93

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					480,016.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					176,697.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					162,702.93	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	775.82	Less Last Year	800.82	(4b)	-25.00	
					-25.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					493,986.34	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I, Part A, Accountability	44,044.00	44,044.00	0.00
003 IDEA Part B (Trans from Coop)	67,066.00	67,066.00	0.00
004 Vo Ed Carl Perkins Basic Grant	2,618.00	2,618.00	0.00
006 Vo Ed Family & Consumer Science	1,265.00	869.95	395.05
007 Vo Ed Tech Ed/Industrial Arts	1,837.00	3,319.00	-1,482.00
008 IDEA Preschool (Trans from Coop)	2,497.00	2,497.00	0.00
009 Ruby Hanson Bequest	426.29	539.49	-113.20
010 Vo Ed Business/Marketing	2,374.00	4,100.85	-1,726.85
013 Miscellaneous - ITV Classes	13,941.66	13,941.66	0.00
016 Rural Education Achievement Program	14,246.00	14,246.00	0.00
017 Jobs for Montana Graduates	3,000.00	1,831.58	1,168.42
018 VoEd Pre ETS	20,000.00	5,922.40	14,077.60
025 Flaxville Annexation	2,172.68	0.00	2,172.68
030 One time Only Kindergarten	0.16	0.00	0.16
032 Peerless Annexation	577.90	700.00	-122.10
037 Health Insurance	432.00	864.00	-432.00
038 ACT Plus Writing	200.00	143.00	57.00
Total	176,697.69	162,702.93	13,994.76



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	5,990.26	6,018.53
	1112 District Levy - Personal Property	155.32	129.54
	1113 District Levy - Heavy Motor Vehicles	10.56	7.59
	1114 District Levy - Pers Prop/Mobile Homes	10.65	20.79
	1190 Penalties and Interest on Taxes	11.15	9.67
	1510 Interest Earnings	23.17	26.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,201.11	6,212.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,270.34	2,708.96
			2XX Personal Services - Employee Benefits	12.11	14.06
			3XX Purchased Professional and Technical Services	4,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,282.45	2,723.02

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	4,795.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,212.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,723.02	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,285.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.21	21.41
	1982 Summer Session - Driver's Education Fees	3,800.00	4,400.00
	3260 State Driver's Education Reimbursement	1,758.28	86.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,577.49	4,508.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	3,553.60
			2XX Personal Services - Employee Benefits	0.00	24.94
			6XX Supplies and Materials	0.00	948.13
			810 Dues and Fees	0.00	675.00
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	620.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				620.45	5,201.67

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					8,622.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,508.33 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,201.67 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,929.33 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	146.41	125.16
	5300 Operating Transfers from Other Funds	1,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,146.41</u>	<u>125.16</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance	23,175.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	125.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,300.91	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	24,437.54	24,282.88
	1112 District Levy - Personal Property	691.82	524.07
	1113 District Levy - Heavy Motor Vehicles	43.28	30.62
	1114 District Levy - Pers Prop/Mobile Homes	39.91	84.50
	1190 Penalties and Interest on Taxes	40.68	39.68
	1510 Interest Earnings	185.95	201.37
	1900 Other Revenue from Local Sources	3,850.00	3,065.00
	3281 State Technology Aid	2,240.91	2,136.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>31,530.09</u>	<u>30,365.03</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	6,840.86	6,862.20
			6XX	Supplies and Materials	29,184.34	16,783.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					36,025.20	23,645.40

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						38,835.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						30,365.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						23,645.40 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	20.95	Less Last Year	17.99	(4b)	2.96
						2.96 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						45,558.06 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	71.47	59.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>71.47</u>	<u>59.32</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					10,795.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					59.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,854.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	142,147.27	265,114.22
	1112 District Levy - Personal Property	4,998.26	5,682.03
	1113 District Levy - Heavy Motor Vehicles	410.54	436.21
	1114 District Levy - Pers Prop/Mobile Homes	306.17	540.34
	1190 Penalties and Interest on Taxes	246.03	295.55
	1510 Interest Earnings	383.93	302.55
	3120 State Guaranteed Tax Base Aid	8,197.05	6,680.46
	5120 Proceeds from Refunding Bonds	420,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>576,689.25</u>	<u>279,051.36</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	4,355.88	2,990.88
			840 Principal On Debt	135,000.00	176,500.00
			850 Interest on Debt	13,795.00	107,010.00
			860 Agent Fees/Issuance Costs	1,440.00	740.00
		63XX	Refunding Bonds Used to Retire Old Issues		
			840 Principal On Debt	420,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>574,590.88</u>	<u>287,240.88</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	13,725.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	279,051.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	287,240.88	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,535.81	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	7,466.64	1,523.80	
	1900 Other Revenue from Local Sources	2,029,161.25	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,036,627.89	1,523.80	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	386,727.79	1,652,578.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				386,727.79	1,652,578.11

Schedule Of Changes Worksheet						Fund Code 60
Beginning Fund Balance						1,651,109.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,523.80 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,652,578.11 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						54.95 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 81
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	222.93	184.56	
	1900 Other Revenue from Local Sources	13.00	13.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		235.93	197.56	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870 Student Scholarships		0.00	208.08
		8XX Other Expenditures		1,002.58	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,002.58	208.08

Schedule Of Changes Worksheet						Fund Code 81
Beginning Fund Balance						33,666.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						197.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						208.08 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						33,655.74 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	45.93	97.75
	1700 Student Extracurricular Activity Receipts	149,498.29	141,099.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>149,544.22</u>	<u>141,196.92</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	135,654.27	146,135.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>135,654.27</u>	<u>146,135.96</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	59,557.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	141,196.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	146,135.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	54,618.46	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	35,280.16	37,017.86
XX	39X	1XXX	112 Certified Teacher Staff Salaries	132,424.68	137,700.89
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	36,335.64	37,845.55
XX	457	1XXX	112 Certified Teacher Staff Salaries	2,563.91	2,137.50
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	756,068.95	796,761.84
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	7,416.73	28,583.48
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	185.31	604.01
XX	XXX	26XX	41X Energy Utility Services	38,054.08	38,331.06
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	519,992.34	1,653,023.50
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	42,940.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	42,940.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	14,313.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	61,834.74
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	137,888.01
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	55,374.45	0.00	0.00	0.00	0.00
280	1XXX	2XX	9,700.30	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,834.42	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	69,978.84	0.00	0.00	0.00	0.00
Totals			137,888.01	0.00	0.00	0.00	0.00

137,888.01

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	12,262.00	0.00	0.00	0.00	12,262.00
Land Improvements	189,346.20	20,378.60	0.00	0.00	209,724.80
Buildings	7,089,431.00	14,198.00	2,213,499.00	0.00	9,317,128.00
Machinery and Equipment	1,165,068.00	25,333.00	117,725.00	204,310.00	1,103,816.00
Construction in Progress	533,139.00	-533,139.00	0.00	0.00	0.00
Totals at Historical Cost	8,989,246.20	-473,229.40	2,331,224.00	204,310.00	10,642,930.80
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	8,989,246.20	-473,229.40	2,331,224.00	204,310.00	10,642,930.80

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0194-53006128

10 Daniels County

0194 Scobey K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	148,988.00	17,614.00	0.00	0.00	166,602.00	0.00	166,602.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	148,988.00	17,614.00	0.00	0.00	166,602.00	0.00	166,602.00
Bond(s)							
11/13/2014	1,000,000.00	0.00	20,000.00	0.00	980,000.00	40,000.00	940,000.00
11/14/2014	142,500.00	0.00	70,000.00	0.00	72,500.00	72,500.00	0.00
11/14/2014	1,000,000.00	0.00	20,000.00	0.00	980,000.00	40,000.00	940,000.00
11/14/2014	142,500.00	0.00	70,000.00	0.00	72,500.00	72,500.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	2,285,000.00	0.00	180,000.00	0.00	2,105,000.00	225,000.00	1,880,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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10 Daniels County

0194 Scobey K-12 Schools

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	150,640.30	51,962.37	0.00	202,602.67
Net Pension - TRS	1,618,525.00	120,257.00	0.00	1,738,782.00
Business				
Net Pension - TRS	1,618,525.00	0.00	0.00	1,618,525.00